# \*\*\*Final Maintenance of Effort Report \*\*\* (MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007

Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)

Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007

Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 9699 North Ctrl Learn Res Ctr 07 Cascade

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2008 by this amount: \$650

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

### APPLICANT TOTALS

### STATE AND LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2006	179	750,850	343,639	330,964	
2007	190	804,275	342,727	329,313	0
2008			343,211	330,612	650

<sup>\*</sup>Allowable reduction is based on50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007

53,426

Is the Expenditure Difference greater than or equal to zero? (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

YES

## 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

#### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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### APPLICANT TOTALS

## **LOCAL FUNDS**

	Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006		179	750,850	377,521	373,329	
2007		190	804,275	381,089	423,187	0
2008						650

<sup>\*</sup>Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007

49,858

Is the Expenditure Difference greater than or equal to zero? (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

**YES** 

## 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

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# INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA) Expenditures For Special Education by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: North Ctrl Learn Res Ctr 9699				
PRC Fund Program Function Object	2006 Value	2007 Value		
Belt Elem 0112				
01 General Fund				
280 Special Education - Local and State				
1XXX Instruction				
1XX Personal Services - Salaries	31482.96	33089.57		
2XX Personal Services - Employee Benefits	2522.10	5531.61		
5XX Other Purchased Services	149.67	301.34		
6XX Supplies and Materials	1941.24	914.05		
14 Retirement Fund				
280 Special Education - Local and State				
1XXX Instruction				
2XX Personal Services - Employee Benefits	4615.91	4575.78		
District/Coop Totals	40,711.88	44,412.35		
Belt H S 0113				
01 General Fund				
280 Special Education - Local and State				
1XXX Instruction				
1XX Personal Services - Salaries	25666.24	34418.01		
2XX Personal Services - Employee Benefits	3200.78	2206.94		
5XX Other Purchased Services	88.33	240.00		
6XX Supplies and Materials	1615.08	1130.32		
14 Retirement Fund				
280 Special Education - Local and State				
1XXX Instruction				
2XX Personal Services - Employee Benefits	2939.32	1681.15		
District/Coop Totals	33,509.75	39,676.42		
Cascade Elem 0101				
01 General Fund				
280 Special Education - Local and State				
1XXX Instruction				
1XX Personal Services - Salaries	43784.12	37631.35		
2XX Personal Services - Employee Benefits	.00	4215.00		
3XX Purchased Professional and Technical Services	768.10	.00		
5XX Other Purchased Services	722.36	257.53		
6XX Supplies and Materials	2283.90	2793.78		
10 Transportation Fund				
280 Special Education - Local and State				
27XX Student Transportation Services				
1XX Personal Services - Salaries	2660.80	4452.04		
5XX Other Purchased Services	1812.50	2060.10		
6XX Supplies and Materials	.00	1240.72		
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# INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA) Expenditures For Special Education by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRC Fund	d Program Function Object	2006 Value	2007 Value
Cascade	e Elem 0101		
13	Tuition Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	5XX Other Purchased Services	.00	1485.32
14	Retirement Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benef	its 6553.15	5288.65
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benef	its 384.50	643.37
	District/Coop	Totals 58,969.43	60,067.86
Cascade	e H S 0102		
	General Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	1XX Personal Services - Salaries	28888.30	32085.60
	2XX Personal Services - Employee Benef	its .00	33.00
	5XX Other Purchased Services	.00	594.82
	6XX Supplies and Materials	438.41	1185.80
10	Transportation Fund		
	280 Special Education - Local and State		
	27XX Student Transportation Services		
	1XX Personal Services - Salaries	.00	3850.11
	5XX Other Purchased Services	2052.50	1786.40
	6XX Supplies and Materials	3808.99	2042.27
13	Tuition Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	5XX Other Purchased Services	1613.12	.00
14	Retirement Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benef	its 4350.20	4822.47
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benef	its .00	556.30
	District/Coop	Totals 41,151.52	46,956.77

### Centerville Elem 0104

01 General Fund

280 Special Education - Local and State

1XXX Instruction

# INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA) Expenditures For Special Education by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: North Ctrl Learn Res Ctr 9699				
PRC Fund Program Function Object	2006 Value	2007 Value		
Centerville Elem 0104				
01 General Fund				
280 Special Education - Local and State				
1XXX Instruction				
1XX Personal Services - Salaries	46731.34	48198.7		
2XX Personal Services - Employee Benefits	2010.81	6849.8		
3XX Purchased Professional and Technical Services	.00	100.0		
6XX Supplies and Materials	4256.01	1645.9		
21XX Support Services - Students				
6XX Supplies and Materials	361.14	.0		
221X Improvement of Instruction Services				
5XX Other Purchased Services	476.64	446.8		
14 Retirement Fund				
280 Special Education - Local and State				
1XXX Instruction				
2XX Personal Services - Employee Benefits	6743.97	7016.2		
District/Coop Totals	60,579.91	64,257.6		
01 General Fund 280 Special Education - Local and State				
1XXX Instruction				
1XX Personal Services - Salaries	26734.70	27793.0		
2XX Personal Services - Employee Benefits	961.27	2726.2		
6XX Supplies and Materials	1077.82	1563.4		
221X Improvement of Instruction Services	1011.02	1000.1		
5XX Other Purchased Services	370.90	385.0		
14 Retirement Fund	0.0.00	000.0		
280 Special Education - Local and State				
1XXX Instruction				
2XX Personal Services - Employee Benefits	4015.76	4161.3		
District/Coop Totals	33,160.45			
District/Coop Totals	33,100.43	36,629.1		
Deep Creek Elem 1195				
01 General Fund				
280 Special Education - Local and State				
21XX Support Services - Students				
000 0 1 10 ( ) 1 17 1 10 1	798.96	631.5		
3XX Purchased Professional and Technical Services	190.90	001.0		

### North Ctrl Learn Res Ctr 9699

14 Retirement Fund

280 Special Education - Local and State

# INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA) Expenditures For Special Education by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

	2006 Value	2007 Value
North Ctrl Learn Res Ctr 9699		
14 Retirement Fund		
280 Special Education - Local and State		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	17815.29	21950.5
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4370.18	3049.4
82 Interlocal Agreement Fund		
280 Special Education - Local and State		
21XX Support Services - Students		
1XX Personal Services - Salaries	116897.78	132432.3
2XX Personal Services - Employee Benefits	615.66	2573.0
24XX Support Services - School Administration		
1XX Personal Services - Salaries	29097.01	25519.5
2XX Personal Services - Employee Benefits	153.92	490.1
District/Coop Totals	168,949.84	186,014.9
Simms H S 0118		
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	36318.26	66207.3
2XX Personal Services - Employee Benefits	9148.88	4186.0
3XX Purchased Professional and Technical Services	1876.48	2033.5
5XX Other Purchased Services	1446.03	281.6
6XX Supplies and Materials	1335.60	759.6
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5124.70	11070.3
District/Coop Totals	55,249.95	84,538.6
Sun River Valley Elem 1225		
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	122817.83	101475.1
2XX Personal Services - Employee Benefits	15161.68	20941.4
3XX Purchased Professional and Technical Services	3325.79	3215.8
ONN TRIPINGOGA FIOLOGOIDHALANG LOGINIGA DELVIGES	682.75	924.9
5XX Other Purchased Services		1535 1
	2447.78	1535.

# INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA) Expenditures For Special Education by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRC Fund Program Function Object	2006 Value	2007 Value
Sun River Valley Elem 1225		
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	17098.70	15206.2
District/Coop Totals	161,534.53	143,298.7
Ulm Elem 0131		
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	29228.18	31082.0
2XX Personal Services - Employee Benefits	3420.40	5411.2
6XX Supplies and Materials	465.27	.0
810 Dues and Fees	1388.29	.0
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4380.13	4378.87
District/Coop Totals	38,882.27	40,872.18
Vaughn Elem  0127		
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	47566.80	47470.97
2XX Personal Services - Employee Benefits	5017.58	4560.54
6XX Supplies and Materials	51.38	207.29
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4715.54	4680.25
District/Coop Totals	57,351.30	56,919.05